



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

---

शिमला, मंगलवार, २२ जनवरी, १९७४/२ माघ, १९९५

---

**GOVERNMENT OF HIMACHAL PRADESH**  
**LOCAL SELF GOVERNMENT DEPARTMENT**  
**NOTIFICATION**

*Simla, the 20th November, 1973*

**No. 13-6/66-LSG.**—In pursuance of the provisions of section 61(8) of the Himachal Pradesh Municipal Act, 1968, it is hereby notified that with the previous sanction of the Governor of Himachal Pradesh, the Municipal Committee, New Bilaspur Township has imposed the revised rates of octroi (without refunds) as shown in columns 3 and 4 of Schedule in supersession of the present rates as specified in Himachal Pradesh Government notification No. 14-11/61-LSG, dated 17-5-1962 upon articles mentioned in column 2 of the Schedule appended hereto imported into the limits of the said Municipal Committee subject to the exemptions given in the list of exemptions.

The revised rates of octroi hereby imposed shall come into force with effect from 1st January, 1974.

## LIST OF EXEMPTION FROM OCTROI

## (a) Articles belonging to Government—

1. Necessaries (not being articles of food and drink) equipment and clothing imported by officers in Command of troops of Air Force Units for the use of their men and followers, and grain and green fodder imported for consumption by horses, mules or other animals maintained as part of their Military equipage by any person in Military or Air Force Service, provided that such grain or fodder is certified by the Commanding Officer to be imported for bonafide public purposes.
2. All road making material such as timber, stone, ballast, coal tar, steel, bitumen, sand, cement, shingle and bricks for soling coats and coal and other fuel used in steam road rollers or for melting coal tar imported by the Government of India or by any local Government or by any Local Authority (including a Cantonment Authority) or by contractors for use of the roads maintained by the Public Works Department of Government or by any local authority (including Cantonment Authority) if accompanied at the time of import by a certificate signed by the Gazetted Officer of the Government Department or by the President, Executive Officer or Secretary of the Local Authority concerned that such articles are required for road making only.
3. Arms of any sort imported by Government.
4. Articles imported by the Police Department in connection with the criminal cases, provided that the articles are accompanied by a certificate signed by a police officer not below the rank of a Sub-Inspector.
5. Ammunition, Military Stores and other articles of police equipment pertaining to uniform including similar articles of National Volunteer Corps and equipments of Police Radio Service, provided that each consignment is certified by the superintendent of police of district concerned (or in the case of N.V.C. by an officer authorised by the Provincial Commandant N. V. C. in this behalf) to be the property of Government in the police department.
6. Articles imported for the purposes of Government Air Raid Precautions measures provided at the time of import these are accompanied by a certificate from a Gazetted Officer of the Government.
7. Articles, stores, medicines and equipment used for medicine and health purposes belonging to the medical, health and veterinary departments of Government, provided that each consignment if accompanied by a certificate from a Medical Officer of the Health and Veterinary Departments that it belongs to Government. (N.B. Equipment will not include articles like office furniture and stationery).
8. Foodgrains brought from abroad (outside India) by Government for internal distribution; provided each consignment of such foodgrains is certified by a District Food Controller that it is the property of the Government in the Civil Supplies Department.

9. Printed forms used in the offices of the Government and Local Authorities, provided each such consignment is accompanied by a certificate from a responsible officer of the Government department or the Local Authority concerned.

10. Printed forms and other election material like ballot boxes, ballot papers, locks, hammers, punches and bags connected with the General Election to the State and Central Legislatures and election to Local Authorities provided at the time of import these are accompanied by certificates signed by a Gazetted Officer of the department concerned to the effect that the forms are the property of the Government.

11. Supplies and services of the joint enterprise started by the Government of India for the vaccination of children against tuberculosis, provided at the time of import consignments are accompanied by a certificate from a responsible officer of the joint Enterprise that consignments in question are the property of the said enterprise.

12. All young plants for transplantation on road sides, imported by the Public Works Department, Forest Department and Local Bodies if accompanied at the time of import by a certificate from a responsible officer of the department concerned or of the Local Authority that the plants are meant for transplantation on the road sides within the Municipal area concerned.

13. Government property accompanying Government servants on tour in connection with their official duties provided it is certified to the satisfaction of the octroi staff on duty.

14. Exhibits films, publicity material (Literature) or other equipment (in use) imported for propaganda works or for instructional purposes belonging to any department of the Central or the State Government or to any semi-official concern like University, Red Cross Society, Municipality, District Board, Corporation, subject to the production of a certificate from a responsible official of department or institution or agency concerned.

15. Railway stores and materials required for use on Railway. Whether in constructing, maintaining or working the same and not removed outside the railway boundaries, but not including stores imported for purchase or consumption, by railway employees or stores with which a railway co-operative store is stocked for sale to members.

16. Chemicals such as Killoptera, Gammexene smoke, Killoptera and Gammexene Dust imported by the Civil Supplies Department for disinfection of foodgrains, provided at the time of import each consignment is accompanied by certificate from a gazetted officer of the Department that such chemicals are the property of the Government in the Civil Supplies Department.

#### (b) Miscellaneous Articles—

1. Bonafide personal and household belongings of persons coming to take up their residence in a Municipality and bonafide personal luggage of travellers.

## LIST OF EXEMPTION FROM OCTROI

## (a) Articles belonging to Government—

1. Necessaries (not being articles of food and drink) equipment and clothing imported by officers in Command of troops of Air Force Units for the use of their men and followers, and grain and green fodder imported for consumption by horses, mules or other animals maintained as part of their Military equipage by any person in Military or Air Force Service, provided that such grain or fodder is certified by the Commanding Officer to be imported for bonafide public purposes.
2. All road making material such as timber, stone, ballast, coal tar, steel, bitumen, sand, cement, shingle and bricks for soling coats and coal and other fuel used in steam road rollers or for melting coal tar imported by the Government of India or by any local Government or by any Local Authority (including a Cantonment Authority) or by contractors for use of the roads maintained by the Public Works Department of Government or by any local authority (including Cantonment Authority) if accompanied at the time of import by a certificate signed by the Gazetted Officer of the Government Department or by the President, Executive Officer or Secretary of the Local Authority concerned that such articles are required for road making only.
3. Arms of any sort imported by Government.
4. Articles imported by the Police Department in connection with the criminal cases, provided that the articles are accompanied by a certificate signed by a police officer not below the rank of a Sub-Inspector.
5. Ammunition, Military Stores and other articles of police equipment pertaining to uniform including similar articles of National Volunteer Corps and equipments of Police Radio Service, provided that each consignment is certified by the superintendent of police of district concerned (or in the case of N.V.C. by an officer authorised by the Provincial Commandant N. V. C. in this behalf) to be the property of Government in the police department.
6. Articles imported for the purposes of Government Air Raid Precautions measures provided at the time of import these are accompanied by a certificate from a Gazetted Officer of the Government.
7. Articles, stores, medicines and equipment used for medicine and health purposes belonging to the medical, health and veterinary departments of Government, provided that each consignment if accompanied by a certificate from a Medical Officer of the Health and Veterinary Departments that it belongs to Government. (N.B. Equipment will not include articles like office furniture and stationery).
8. Foodgrains brought from abroad (outside India) by Government for internal distribution; provided each consignment of such foodgrains is certified by a District Food Controller that it is the property of the Government in the Civil Supplies Department.

9. Printed forms used in the offices of the Government and Local Authorities, provided each such consignment is accompanied by a certificate from a responsible officer of the Government department or the Local Authority concerned.

10. Printed forms and other election material like ballot boxes, ballot papers, locks, hammers, punches and bags connected with the General Election to the State and Central Legislatures and election to Local Authorities provided at the time of import these are accompanied by certificates signed by a Gazetted Officer of the department concerned to the effect that the forms are the property of the Government.

11. Supplies and services of the joint enterprise started by the Government of India for the vaccination of children against tuberculosis, provided at the time of import consignments are accompanied by a certificate from a responsible officer of the joint Enterprise that consignments in question are the property of the said enterprise.

12. All young plants for transplantation on road sides, imported by the Public Works Department, Forest Department and Local Bodies if accompanied at the time of import by a certificate from a responsible officer of the department concerned or of the Local Authority that the plants are meant for transplantation on the road sides within the Municipal area concerned.

13. Government property accompanying Government servants on tour in connection with their official duties provided it is certified to the satisfaction of the octroi staff on duty.

14. Exhibits films, publicity material (Literature) or other equipment (in use) imported for propaganda works or for instructional purposes belonging to any department of the Central or the State Government or to any semi-official concern like University, Red Cross Society, Municipality, District Board, Corporation, subject to the production of a certificate from a responsible official of department or institution or agency concerned.

15. Railway stores and materials required for use on Railway. Whether in constructing, maintaining or working the same and not removed outside the railway boundaries, but not including stores imported for purchase or consumption, by railway employees or stores with which a railway co-operative store is stocked for sale to members.

16. Chemicals such as Killoptera, Gammexene smoke, Killoptera and Gammexene Dust imported by the Civil Supplies Department for disinfection of foodgrains, provided at the time of import each consignment is accompanied by certificate from a gazetted officer of the Department that such chemicals are the property of the Government in the Civil Supplies Department.

#### (b) Miscellaneous Articles—

1. Bonafide personal and household belongings of persons coming to take up their residence in a Municipality and bonafide personal luggage of travellers.

2. Chemicals used as fertilizers such as Sodium Nitrate etc. and insecticides imported for agricultural purposes and certified as such by an officer of the Agriculture Department and Agricultural machines and implements.
3. Gold or Silver Bullion and coin.
4. Printed Books.
5. Stamps, Stamp paper and petition paper.
6. Headloads of fuels; grass and brushwood upto one maund.
7. Goods imported by rail and re-booked or exported without delivery having been taken or without being removed from the railway premises.
8. Goods on which octroi amounts to less than six pies.
9. Hand-woven and hand-spun cloth out of hand-spun yarn.
10. Hand-spun yarn.
11. Written examination answer books.
12. Goods prepared by and belonging to the Industrial Homes, for refugees approved by the Rehabilitation Department provided that the consignments are accompanied with a certificate signed by the President, Secretary or the Organizing Secretary of such Industrial Home.
13. Articles produced by and belonging to United Council of Relief and Welfare Centres provided that the consignments are accompanied by a certificate signed by the Secretary of the United Council for Relief and Welfare, New Delhi.
14. Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioners and other personages holding diplomatic rank with the Government of India.
15. Goods belonging to the World Health Organization and the personal effects of the personnel employed by it; provided at the time of import the consignments are accompanied by a certificate from a responsible officer attached to the team under the Organization that the consignments in question are property of the said Organization or from a part of the personal effects of any member of the Organization.
16. Articles exported by rail from the limits of a municipal or re-imported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of Government department after delivery has been taken but returned to the sender if a certificate to this effect is produced from a competent authority in the department.
17. Articles imported in connection with the mourning ceremony.
18. Articles of dowry accompanying the bride.
19. In case where a Municipal Committee collects octroi for cantonment authority as well as for itself goods belonging to Government if accompanied at the time of import by a certificate from a gazetted officer of the department that the goods are the property of the Government and are intended for use only within the limits of the cantonment.
20. Stores imported by Indian Red Cross Society, St. John Ambulance, or by any registered Charitable Institution.



21. Stores consisting of arms, ammunition, uniforms or cloth for uniform intended for use by the National Cadet Corps provided each consignment of such stores is certified by a responsible officer of National Cadet Corps, that the property belongs to the said institution.

22. Sweets, other edibles and Bhaji for immediate personal use not exceeding two seers, in weight per person.

23. Earth and Chikara leaves.

24. Charcoal to the extent of three maunds carried with the motor vehicles running on producer gas.

25. Any other articles considered necessary by local body taking into consideration local conditions and approved by the Government.

26. Advertising materials, sign boards which are sent free of cost by any firms to its agents or sub-dealers.

27. Free samples.

28. Articles imported for manufacturing purposes into a jail situated within octroi limits provided that the goods in which they are manufactured are used in the jail itself or supplied to other departments of Government.

29. Fresh Milk.

30. Goods imported by the Municipal Committee for its own use.

31. Animals brought for cattle fair but not sold.

32. Organizations exempted from the payment of octroi duty.—

(a) International Civil Aviation Organization.

(b) World Health Organization.

(c) International Organization (Labour).

(d) Food and Agricultural Organizations of the United Nations.

(e) United Nations Education, Scientific and cultural Organization.

(f) International Monetary Fund.

(g) International Bank for Reconstruction and Development.

(h) Universal Postal Union.

33. Loud speakers and its accessories imported by the Harijan Sewak Samaj for propaganda purposes against untouchability.

34. Medical stores and the articles of equipments required for veterinary dispensaries provided accompanied by certificate signed by a veterinary surgeon that they belong to the Government or the district bard.

35. Gift commodities like foodgrains, food stuffs including milk powder, procured food stuffs and multipurpose foods drugs and medicines, multi-vitamin tablets, hospital equipments and supplies and goods and gifts parcels containing food stuffs etc., from the U.S.A., and other foreign countries for free distribution by approved relief organizations and relief workers recognized by the Government of India or Himachal Pradesh Government provided at the time of import the articles are covered by a certificate signed by a repsonsible officer of the recognized relief organization and relief worker.

36. Rosin imported by the Forest Department of Himachal Pradesh provided accompanied by a certificate from the officer of the Forest Department that the consignment in question is the property of the Government.

37. Telegraphs, telephones, wireless goods imported by the Posts and Telegraphs Department into the municipal limits provided that such consignment is certified by the Gazetted Officer of the Posts and Telegraphs Department to be the property of the Government.

38. Raw wool and Pashmina.

39. (i) Charkhas of all types, e.g., traditional charkha, box charkha and Ambar Charkha.

(ii) Spare parts of the various types of charkhas including carding implements silver making attachment and flute rollers, etc.

(iii) Handlooms used for the production of hand-spun, and hand-woven cloth.

40. Undermentioned goods of such institution which is a branch of an organization certified by the all India Khadi and Gram Udyog Commission—

(i) All descriptions of cloth and fabrics woven and hand looms in India from hand spun cotton silken or woven yarn.

(ii) All hand spun cotton, silken or woollen yarn produced in India.

(iii) Flags, bags, hosiery, shirts and other articles made of such cloth of fabrics or yarn.

(iv) Charkhas, Dhunkies and other accessories used in the Khadi Industry.

(v) Cotton (Rui and Kapas). and

(vi) Dye stuffs used in dying and printing khadi.

#### SCHEDULE OF OCTROI RATES

| Sl. No.  | Description of articles   | Revised rates per quintal | Ad valorem |
|--|---|---------------------------|------------|
| 1  | 2   | 3                         | 4          |
| <i>Class I: Articles of Food.</i>                                |   |                           |            |
| <i>Class II: Articles of Food and Drink for men and animals:</i> |   |                           |            |
|  | All grains, their flour and pulses including osal, Iharon, rice, paddy, except suji, meda, rawa and nishasta                                      | 0.20                      | —          |
| 2.   | suji, meda, rawa and nishasta   | 0.50                      | —          |
| 3.   | Refined sugar i.e. white or crystallized sugar, icing sugar, candy sugar, leaf (misri) sugar in tins, cans, bottles, boxes, including sugar cubes | 2.00                      | —          |
| 4.   | Sugar not otherwise specified i.e. gur, shakar, minja, taloncha   | 0.50                      | —          |
| 4(a)   | Ravi, sirsa, sugar cane, juice, inolacco  | 0.50                      | —          |



| 1   | 2  | 3    | 4    |
|-----|--|------|------|
| 5.  | Fresh fish, eggs, bacon meat and poultry not bottled or canned ..  | 5.00 | —    |
| 6.  | Tea of all kinds including tea dust leaves and tea stalks ..   | —    | 0.05 |
| 7.  | Ice ..   | 0.25 | —    |
| 8.  | Ghee and butter including Khoa and cream (fresh and tinned) ..   | 5.00 | —    |
| 9.  | Hydrogenated oil used as substitute of Ghee ..   | 5.00 | —    |
| 10. | Vegetable oils ..  | 5.00 | —    |
| 11. | Betel leaves ..  | —    | 0.03 |
| 12. | Confectionary sweetmeats, biscuits, coffee tinned milk, milk powder canned, bottled or otherwise, jams, pickles, preserved fruits, honey, macroni and such prossries including flour, rice, oil, manstores and preparation of food and drink as are not otherwise scheduled ..   | —    | 0.03 |
| 13. | Desi Achar and desi murabbah ..  | 2.00 | —    |
| 14. | Bread (Double Roti) ..   | 2.00 | —    |
| 15. | Potatoes, sweet potatoes, green ginger, garlic, singhara, arbi, kuchalu, halua kadu, petha, dried onions and other fresh vegetables not specified elsewhere but including water melon, kharbuza, tomatoes, nashpati, amrud, aroo, palam and burmogla, post dana, bathu, zardalu, local pomegranate, galgal, zamtu and local mangoes .. | 1.00 | —    |
| 16. | Sugar cane, turnip, Radish, kakari, khira, tar and gajjar ..   | 1.00 | —    |
| 17. | All kinds of dried fruits and dried vegetables (not scheduled elsewhere, mashrooms (khumb), dhingeries and guchhies) and all kinds of nuts and their kernels except those specified elsewhere in the schedule ..   | —    | 0.03 |
| 18. | Pishta, chionuts or pishta, kernel of almonds and akhrot-ki-giri including char magaz ..   | —    | 0.03 |
| 19. | Ground nuts or mungphali ..  | —    | 0.03 |
| 20. | Fresh fruits other than those specified elsewhere ..   | 2.00 | —    |
| 21. | Papar, bari, sewian, starch and phulbari ..  | —    | 0.03 |
| 22. | Articles of grocery (Karyana) not specified elsewhere ..   | —    | 0.03 |
| 23. | Seeds of vegetables, fruits, flowers and trees ..  | —    | 0.03 |

| 1  | 2   | 3    | 4                                    |
|--|---|------|--------------------------------------|
| 24.  | Cotton seeds, oil seeds and food seeds ..   | 0.20 | —                                    |
| 25.  | Oil cakes ..  | 0.50 | —                                    |
| 26.  | Bhusa, bran (Chokkar), Fodder <i>i.e.</i> green fodder except on head loads, class II tobacco, alcholic liquors and other intoxicants ..  | 0.20 | —                                    |
| 27.  | Tobacco manufactured <i>i.e.</i> raddi and gantha ..  | —    | 0.05                                 |
| 28.  | Cigars, cigarettes <i>i.e.</i> biri and manufactured tobacco in cake or cut ..  | —    | 0.05                                 |
| 29.  | Zarda, snuff scented tobacco ..   | —    | 0.05                                 |
| 30.  | All kinds of foreign liquor ..  | —    | 0.05                                 |
| 31.  | All kinds of country liquor ..  | —    | 0.05                                 |
| 32.  | Bhang ..  | —    | 0.05                                 |
| 33.  | Opium ..  | —    | 0.05                                 |
| 34.  | Charas ..   | —    | 0.05                                 |
| 35.  | All other intoxicating drugs not specified above ..   | —    | 0.05                                 |
| <i>Class III:</i>  |   |      |                                      |
| 36.  | Sheep, goats and other quadrupads not specified elsewhere ..  | —    | 0.25 per tail                        |
| 37.  | Horned cattle, camels, horse, mules and donkeys ..  | —    | 0.50 per tail                        |
| 38.  | Animals sold during cattle fair ..  | —    | 0.03 per rupee on the selling price. |
| <i>Class IV: Commercial heavy chemicals, medicines, drug spices, fumes and incenses. Commercial:</i> |   |      |                                      |
| 39.  | Heavy chemicals, chemicals like soda, caustic soda, potash, naphthalenes balls, acids, bleaching powder, carbonate bicarbonate of ammonia, calcium, zinc, magnesium, chloride and soda, silicate, disinfectants like phenyle, cresol, isol, etc. .. | —    | 0.03                                 |
| 40.  | Saltpeter, crude sulphur or other ores of chemicals not specified elsewhere ..  | —    | 0.03                                 |
| 41.  | All kinds of chemicals allopathic and homeopathic medicines and drugs <i>i.e.</i> essences, tinctures and other medicinal preparation not otherwise specified, Oxygen gas including the cost of cylinders ..  | —    | 0.03                                 |
| 42.  | Unani and Ayurvedic medicines and drugs not otherwise specified including   |      |                                      |

| 1   | 2   | 3    | 4    |
|-----|---|------|------|
|     | harmals, dhop agerbati, ihan and similar herbs, roots, leaves, flowers and seeds used as incense ..   | —    | 0.03 |
| 43. | All kinds of spices except those specified below:—<br>Anardana, imbli, haldi.   | —    | 0.03 |
| 44. | All kinds of gums, <i>Class V: Textiles</i> and manufactured articles and dress: ..   | —    | 0.03 |
| 45. | Capas (Raw cotton) ..   | —    | 0.03 |
| 46. | Ginned Cotton ..  | —    | 0.03 |
| 47. | Raw wool and animals hair ..  | —    | 0.03 |
| 48. | Cotton and woollen yarn or thread whether twisted or otherwise ..   | —    | 0.03 |
| 49. | Wool ..   | —    | 0.03 |
| 50. | Silk yarn or thread and chamki mercerized cotton yarn ..  | —    | 0.03 |
| 51. | Silk and artificial silk, piece goods, velvets and woollen pieces goods ..  | —    | 0.03 |
| 52. | Cotton and linen pieces goods ..  | —    | 0.03 |
| 53. | Haberdashery, drapery, hosiery including furs, boot laces, hats, carpets, blankets specified elsewhere ..   | —    | 0.03 |
| 54. | Munj loose, jute, coir, patha, dib and other fibres and articles made thereof i/c cotton waste, gunny bags, tats, hessian cloth and articles made thereof except those mentioned elsewhere ..                             | —    | 0.03 |
| 55. | Canvas tents, tarpaulins, book binding cloth, tracing cloth, tonga and motor hood cloth ..  | —    | 0.03 |
| 56. | Condemned and old clothes made of linen, cotton or woollen blankets, tarpaulin, boots, saddlery and similar condemned military equipments, ground sheets, durries, canvas bags not in good condition and leather scrap .. | 2.00 | —    |
| 57. | Gold and silver lace, wire and thread gota kinari, lamial, silma-sitara (imitation or real) kala-btun-kaitum ..   | —    | 0.03 |
|     | <i>Class VI: Articles of general merchandise, toilets, perfumery, lighting and washing:</i>   |      |      |
| 58. | Articles of toilets and perfumery ..  | —    | 0.03 |
| 59. | Articles of general merchandise ..  | —    | 0.03 |

| 1   | 2   | 3    | 4    |
|-----|---|------|------|
| 60. | Articles of lighting and heating (except electric goods) and their accessories including lamps, stoves, candle and wax:   | —    | 0.03 |
| 61. | Matches ..  | —    | 0.03 |
| 62. | Sajji, soap nuts, ritha, kishta and soap stones ..  | 2.00 | —    |
| 63. | Other washing soap (including soap sunlight soap, lifebuoy soap, vim and lux flames alam potash, opson salts, sodium bicarbonate and other saline substances used in washing clothes, floors and utensils) .. | —    | 0.03 |
| 64. | Carbide and Calcium ..  | —    | 0.03 |
| 65. | Bark of trees pertaining sikri, kishta chilka, kaifal and gilkar ..   | 2.00 | —    |

*Class VII: Scientific apparatus, jewellery and instruments of music and amusements:*

|     |   |   |      |
|-----|---|---|------|
| 66. | All kinds of scientific mathematical, optical, surgical and dentistry instrument including telephonic and televisual apparatus and goods .. | — | 0.03 |
| 67. | All kinds of apparatus instruments and equipment used in photography except in cinematographic films ..                                     | — | 0.03 |
| 68. | Cinematographic films ..  | — | 5.00 |
| 69. | Jewellery of all kinds gold, silver, precious stones, imitation, Jewellery mica ..  | — | 0.03 |
| 70. | Watches, watch chains and spare parts thereof including clocks and their parts ..   | — | 0.03 |
| 71. | All musical instruments including radio sets ..   | — | 0.03 |

*Class VIII: Electrical Goods:*

|     |  |   |      |
|-----|--|---|------|
| 72. | All kinds of electric goods not specified elsewhere in the schedule such as refrigerators, electric fans, heater, iron including their spare parts, Wire plugs, bulbs, switch metre, helo share, cables both insulated or otherwise, earthen and porcelain insulators, votary conventors, control gears and their parts .. | — | 0.03 |
| 73. | Electric casing and capping including blocks and gutties ..  | — | 0.03 |
| 74. | Articles used for sports, games and toys of all kinds both indoor and outdoor ..   | — | 0.03 |

| 1 | 2 | 3 | 4 |
|---|---|---|---|
|---|---|---|---|

*Class IX: Stationery and paper:*

|     |   |   |      |
|-----|---|---|------|
| 75. | All kinds of stationery such as ink, pen, fountain pen, rubber, razor, bottle gum, pin-tags, laces, paper punch, clip, file board, file cover, nibs, lead for pencils, note paper, envelopes, ink pots, rubber or steel stamp, slate, takthi, copy book, note book, dairy register, bahies, forms, except those exempted typewriter duplicating machines, accessories and spare parts thereof | — | 0.03 |
| 76. | All kinds of blank paper  | — | 0.03 |
| 77. | Waste paper paste, wall board and straw board   | — | 0.03 |

*Class X: Leather, rubber, canvas:*

|     |  |      |      |
|-----|--|------|------|
| 78. | Articles made thereof.   | —    | 0.03 |
| 79. | Raw hides, skins, flashings, natural bones and natural guts  | 2.00 | —    |
| 80. | Dressed hides and manufactured   | —    | 0.03 |
| 81. | Saddlery, boots, shoes, leather, clothes and other articles made of leather corks, canvas and skins of animals for use and mats and rugs | —    | 0.03 |
| 82. | All kinds of articles made of rubber, including tyres and tubes in all vehicles  | —    | 0.03 |
| 83. | Old and unserviceable rubber goods and scrap   | —    | 0.03 |
| 84. | Rubber solution  | —    | 0.03 |

*Class XI: Metals and articles made of metals except articles under class XI:*

|     |   |   |      |
|-----|---|---|------|
| 85. | Iron, iron sheet, glavanized iron sheets, bars, pipes, girdars, rails round iron angles and tees                                    | — | 0.03 |
| 86. | Iron, iron slag, iron dust, and metalic ores not otherwise specified  | — | 0.03 |
| 87. | Sheets, bars and scraps of all other metals like brass, copper, bronze, zinc, lead, tin and german silver and articles made thereof | — | 0.03 |
| 88. | Scraps of all metals other than of iron including broken untencils  | — | 0.03 |
| 89. | Wire and ropes  | — | 0.03 |

| 1   | 2   | 3                    | 4                  |
|---|---|----------------------|--------------------|
| 90.   | Articles made of iron or galvanized iron, hose pipes, pots and pans, bath tubs, buckets, trunks, suit-cases etc: ..   | —                    | 0.03               |
| 91.   | Articles and utensils made of other metals exclusively or of alloys wares, silver wares and EPNS wares ..   | —                    | 0.03               |
| <i>Class XII: Machinery:</i>                      |   |                      |                    |
| 92.   | All kinds of machinery including, agricultural, Industrial and other kinds of machinery not specified elsewhere and their spare parts ..                    | —                    | 0.03               |
| 93.   | Vehicles:   |                      |                    |
| (a)   | New Tractors ..   | —                    | 20.00              |
| (b)   | New Motor Cycles without side car ..  | —                    | 5.00               |
| (c)   | New motor car, lorries and truck ..   | —                    | 20.00              |
| (d)   | New motor cycles with side cars ..  | —                    | 10.00 per vehicle. |
| (e)   | New cycles new tricycles, new preambulators new cycles, rickshaws and spare parts of all vehicles ..  | —                    | 0.03               |
| (f)   | New tonga, new gadda, new thela ..  | —                    | 5.00               |
| (g)   | New hand cart ..  | —                    | 2.00               |
| (h)   | Spare parts of gadda, thela, thelas etc. like wheels and accessories ..   | —                    | 0.03               |
| 94.   | Tools and accessories of all kinds like hammers and sand files, sarwas, sawa iron, iron sheet pipes and paper, rivets, washers, plass, wrench nails etc. .. | —                    | 0.03               |
| <i>Class XIII: Minerals and Lubrication Oils:</i> |   |                      |                    |
| 95.   | Petrol ..   | 0.2 per liter.       | —                  |
| 96.   | Kerosene oil ..   | 1.00 per 100 liters. | —                  |
| 97.   | Lubrication oil ..  | —                    | 0.03               |
| 98.   | Diesel oil ..   | —                    | 0.03               |
| 99.   | Crude oil, greese and fuel oil ..   | —                    | 0.03               |
| 100.  | All minerals oils not specified above ..  | —                    | 0.03               |



| 1  | 2   | 3    | 4                 |
|--|---|------|-------------------|
| <i>Class XIV: Articles used for construction of buildings, fittings, and furniture (a)</i><br><i>Masonry work and equipment:</i> |   |      |                   |
| 101.   | Sun dried bricks (per thousand) ..  | —    | 0.20 per thousand |
| 102.   | Burnt bricks (per thousand) ..  | —    | 1.00 per thousand |
| 103.   | Fire clay, fire bricks, geri, lime sands, earth, multani mitti or gachani mitti, chalk ground stones for cement plaster of pairs and articles made thereof, stone not otherwise separately scheduled, cement tiles, white lime, italit and glazed earthen wares, hume pipe, stone wares pipes and articles not otherwise scheduled fresh or salt water shells, china clay, modelling clay and phumic stone including crucibles, emery powder, emery, vehicles and all kinds of asbses-tos sheets and packing .. | 1.00 | —                 |
| 104.   | Cement, harmachi and ramraj ..  | 1.00 | —                 |
| 105.   | Khari mitti, coke cinder (Kalikeri) imnodule (kankar) bajri, earthen pinjars, river sand, burnt earth (lal ker) and surkhi (brick dust) including ores and minerals white and red sand, tough stone building mile stone ..  | 0.20 | —                 |
| 106.   | Chilm kanalies and all kinds of unglazed country earthen wares ..   | 0.20 | —                 |
| 107.   | Nilab ..  | —    | 0.03              |
| 108.   | Glazed tiles for walls and floors ..  | —    | 3.00 per thousand |
| 109.   | Marble and articles made thereof, marble chips and marble dust (wooden material and equipment) ..   | 2.00 | —                 |
| 110.   | Sanitary fittings whether made of stone ware, porcelain metal, bricks etc. ..   | —    | 0.03              |
| 111.   | Wooden sleepers, logs, wooden planks, timber including bamboos, lathies, tallies, serkies and condemned railway sleepers ..   | —    | 0.03              |
| 112.   | Sarkanda ..   | 0.20 | —                 |

| 1                                      | 2   | 3    | 4    |
|--|---|------|------|
| 113.                                   | Ply wood, sheets, window panes, glass sheets of all kinds, chiks for doors and windows and other manufactured articles of wood not otherwise specified ..   | —    | 0.03 |
| 114.                                   | Superior furniture like tables, chairs, side rack, table rack show rack, book shelf, sofa set, teapoy, almirah, hat rack, palang gause, almirah, wooden tray, wooden box, drawer, craddle, dressing table, curtain, hanger, picture frames and frame wood etc. .. | —    | 0.03 |
| 115.                                   | Ordinary furniture like charpai, takhat posh, desk, bench, black board, stool, wooden articles of kitchen equipment, matting ..   | —    | 0.03 |
| 116.                                   | All kinds of furniture made wholly of cane or other such material like pathas, ropes, munj etc. ..  | —    | 0.03 |
| 117.                                   | Cane for seating chairs, khas, belting, wooden packing cases, baskets ..  | —    | 0.03 |
| <i>Class XV. Varnishes and paints.</i> |   |      |      |
| 118.                                   | Varnishes and paints, turpentines, glue polish, dry colour, other material used in distempering and polishing except those scheduled elsewhere ..   | —    | 0.03 |
| 119.                                   | Methylated spirits ...  | —    | 0.03 |
| 120.                                   | Rosin and resin ..  | —    | 0.03 |
| 121.                                   | Fuel wood, cow dung (Upla) saw dust, charcoal, soft coke and its dust, hard coke, slack coal and brushwood ...  | 0.20 | —    |
| <i>Class XVI: Miscellaneous:</i>       |   |      |      |
| 122.                                   | Dyes, colours, including natural indigo, majith, majn, hira, khasis lac, shoes polish and sealing wax ..  | —    | 0.03 |
| 123.                                   | Kikar barks ..  | 0.20 | —    |
| 124.                                   | Empty bottles, jars, tins, drums and barrels ..   | —    | 0.03 |
| 125.                                   | Crockery, glass wares and cutlery except otherwise scheduled ..   | —    | 0.03 |
| 126.                                   | Desi glass bangles, enamel wares, feeding bottles, for infants and china wares ..   | —    | 0.03 |

| 1    | 2   | 3       | 4    |
|------|---|---------|------|
| 127. | Rags  | .. —    | 0.03 |
| 128. | Coal tar (not otherwise exempted)   | .. 0.50 | —    |
| 129. | Fire arms and arms  | .. —    | 0.03 |
| 130. | Ammunition, guns powder, blasting powder and fire works                           | .. —    | 0.03 |
| 131. | All other articles not otherwise exempted and not chargeable under any other head | —       | 0.03 |

By order,  
P. K. MATTOO,  
Secretary.

---

उप-नियन्त्रक, मुद्रण तथा लेखन-सामग्री, हिमाचल प्रदेश, शिमला-3 द्वारा मुद्रित तथा प्रकाशित ।